

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$19,650,377.00
Amounts Certified for tax title	0.00
Overlay Deficits Prior Year	0.00
Cherry Sheet Offsets	9,628.00
State and County Charges	53,232.00
Allowance for Abatements & Exemptions	143,675.16

TOTAL \$19,856,912.16

ANTICIPATED REVENUES

Property Tax Levy \$15,203,493.16

State Distributions - General Government

State Aid	873,837.00
Veterans Benefits	54,501.00
Exemption Reimbursements	50,369.00
State Owned Land	117,003.00
Public Libraries	11,486.00

Local-Non-Property Tax Revenues (anticipated)

Motor Vehicle Excise	667,250.00
Other Excise	6,000.00
Penalties & Interest on Taxes & Excises	50,000.00
Payment in Lieu of Taxes	65,000.00
Other Charges for Services	250,000.00
Fees	75,000.00
Licenses and Permits	175,000.00
Fines and Forfeits	15,000.00
Investment Income	4,500.00
Miscellaneous Recurring	100,000.00
Miscellaneous Non-Recurring	0.00

Other

Enterprise Funds	1,555,786.00
Free Cash	527,536.00
Other Available Funds	95,273.00

TOTAL REVENUES \$19,856,912.16

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	5.60	996,649
Police Department	8.97	1,598,356
Emergency Dispatch	1.72	305,970
Fire Department	4.52	804,361
DPW/Snow & Ice	7.17	1,276,535
IT Expenses	1.04	185,016
Schools/Education	47.69	8,492,341
Municipal Buildings	1.28	227,130
Human Services	.66	117,380
Culture/Recreation	.11	19,022
Debt Service	9.64	1,717,142
Employee Insurance Benefits	9.32	1,659,459
Library	1.31	233,874
Intragovernmental	.28	50,500
Other/Transfers	.70	125,355
TOTAL TO BE SPENT	\$17,809,090	100.00%

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government	299.31
Police Department	480.01
Emergency Dispatch	91.89
Fire Department	241.56
DPW/Snow & Ice	383.36
IT Expenses	55.56
Schools/Education	2,550.37
Municipal Buildings	68.21
Human Services	35.25
Culture/Recreation	5.71
Debt Service	515.68
Employee Insurance Benefits	498.36
Library	70.24
Intragovernmental	15.17
Other/Transfers	37.65
TOTAL AVERAGE TAX BILL	\$5,348.32

(Based on an average valuation of \$260,259)

Compliments of
The Ashburnham Board of Assessors
32 Main Street
Ashburnham, MA 01430

Town of Ashburnham Valuation and Tax Summary Fiscal Year 2021



Prepared by the Board of Assessors

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THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Massachusetts, assessors are either appointed or elected to three-year terms. The assessors' primary responsibility is to value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1st preceding each fiscal year.

In order to maintain assessments at or near market value, the assessors' regularly compare property valuations with the selling prices of properties that have sold. Assessment-to-sale ratio statistics are analyzed to determine the median assessment level, as well as, assessment uniformity.

No valuation methodology can accurately predict what a property will sell for. A secondary and perhaps more important role of the Board of Assessors is to generate equitable assessments. To that end we continually strive to maintain an accurate property database and refine valuation tables and formulas that yield both equitable and explainable assessments.

ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been fairly valued.

Information regarding applications and deadlines to file for abatements are printed on tax bills, or can also be obtained by calling the Assessors' Office at 978-827-4100 ext. 111. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 1, 2021). Mailed applications must be postmarked no later than February 1, 2021.

EXEMPTIONS

An exemption releases an individual from the requirement to pay all or a part of their property tax obligation. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police/firefighters killed in the line of duty
- Disabled Veteran
- Widows or Widowers
- Orphaned Minor Children

Applications for personal exemptions are due on April 1st, or three months after mailing of the 3rd quarter bill (March 30, 2021), whichever is later.

APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100).

Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	2,421	630,087,599
Condominiums	22	5,099,800
Mobile Homes and Other Res	34	8,568,600
Two Family Homes	38	9,210,500
Three Family Homes	6	1,716,000
Apartments 4 - 8 Units	4	1,780,500
Vacant Land	881	30,993,700
Commercial	37	10,453,800
Industrial	28	4,879,400
Personal Property	308	10,619,877
Forest Lands - Chapter 61	83	579,200
Agricultural - Chapter 61A	24	617,200
Recreational - Chapter 61B	69	1,591,900
Mixed Use	9	23,631,275
TOTAL TAXABLE	3,964	\$739,829,351
Exempt Properties	301	\$160,802,800
TOTAL TAXABLE & EXEMPT		\$900,632,151

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2021	739,829,351	20.55	15,203,493
2020	732,583,453	20.10	14,724,927
2019	636,970,737	22.55	14,363,690
2018	597,938,144	23.40	13,991,753
2017	574,028,789	22.97	13,185,441
2016	565,846,177	22.75	12,873,000
2015	563,925,497	22.28	12,564,260
2014	560,427,319	19.83	11,113,274
2013	572,781,675	18.85	10,796,935
2012	575,771,428	18.34	10,559,648
2011	606,776,865	17.15	10,406,223
2010	627,539,382	16.15	10,134,761
2009	691,016,094	13.88	9,591,303
2008	669,584,735	12.93	8,657,731
2007	660,244,905	13.00	8,583,184
2006	625,403,918	12.76	7,980,154
2005	559,678,668	13.56	7,589,243